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normal growth and change of the germ plasm, all others being results of injury to it. If this be a truth, the close and continuous adaptation of persisting species to their environment necessarily follows. On the other hand, the conclusion that the 'acquirements' of the individual are as much a part of his inheritance as his 'inborn' traits is, from the practical standpoint, the most important of all." Such a conclusion certainly challenges thought. The volume will be invigorating and stimulating whether the conclusion be accepted or not.

CARL KELSEY.

*University of Pennsylvania.*

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**Reinsch, Paul S.** (Ed.). *Readings on American State Government*. Pp. vi, 473. Price, \$2.25. Boston: Ginn & Co., 1911.

This book supplements the volume of "Readings on American Federal Government" by the same editor; and consists, like the former work, of a series of selected articles and addresses by various writers grouped under a number of topics. The present volume is but little more than half the size of the earlier book, and makes a more usable book. The selections also appear to have been made with more care, and form a useful collection of readings in a field where it has been difficult to find material which can readily be used in large classes.

Comparing the two volumes further, there is a striking difference in the general character of the selections. While the readings on federal government were mostly chosen from the writings or speeches of men in official position, those on state government are for the most part by non-official persons. There are, however, fifteen of the sixty-two selections from the messages and addresses of state governors—six by La Follette, three by Folk, two by Russell, of Massachusetts, and one each by Willson (Kentucky), McLean (Connecticut), Hughes (New York) and Garvin (Rhode Island). Other men in public positions who are quoted include Judge Baldwin, Senator Bourne, Elihu Root and William H. Taft.

About a dozen selections are taken from addresses before bar association meetings, a source seldom used by the student of government. Others are from articles in scientific periodicals; some are from the more popular magazines, and in a few cases extracts have been taken from daily newspapers.

Both of Professor Reinsch's volumes of readings differ distinctly from the "Readings on American Government and Politics" by Professor Beard. The latter are mainly extracts from official documents, and are often illustrations of certain forms of official action. Reinsch's readings are more extended discussions of political tendencies and public problems. Both classes of selections are valuable supplements to the text-book; and with these volumes the instructor in a course on American government has now at his command a considerable body of material for his students. The general reader will also find that these selections will add a good deal

to his information on the actual working of American government at the present time.

A bibliographical note to the "Readings on State Government," by William L. Bailey, presents the principal sources of material for the study of American state government.

JOHN A. FAIRLIE.

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**Seligman, E. R. A.** *The Income Tax.* Pp. xi, 711. Price, \$3.00. New York: Macmillan Company, 1911.

Professor Seligman's book on "The Income Tax" has a practical purpose, and as such makes an appeal to the legislator and tax administrator quite above most books on the subject. He recognizes the coming of an income tax and the necessity of having a workable scheme on which to base it. In consequence, the book deals with the problem and the practical program as the beginning and end of the volume, but supplements these by the recital of experiences in the United States, before and after the Revolution, and the results of income tax legislation in England, Germany, France and other European countries.

The fact that several books could appear within a year of each other upon the subject of the income tax is an indication of a new public interest in a subject toward which great hostility existed less than twenty years ago. This undoubtedly is to be taken as a sign for encouragement by the watchers in the towers, which justifies the passing beyond the old mooted question of "faculty to pay" to an actual program. It is here the reviewer's interest rests, and I have no doubt Professor Seligman's, since the well presented historical material can but point the moral.

State income taxes have been tried and found wanting. Their defect has been insufficient authority on one hand, and the changing and shifting nature of modern property and income on the other; yet the states have the burden of local development to bear and their need of income grows with the passage of every day. The constructors of most programs of tax reform have failed to consider the problem from this point of view, and have turned administration and receipts over to the federal government. Professor Seligman is willing that the federal government shall collect the tax and the states have the major part of the income.<sup>1</sup> Considering the burdens of taxation and the necessities of the case, this is a fair distribution; any other provision for the use of the tax would place the states in a position of having everything to lose, since, in the opinion of the reviewer, their fiscal systems depend upon such distribution.

Space forbids adequate consideration of this interesting and suggestive book, in which is presented for the first time a program of tax reform that may be branded as really workable.

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<sup>1</sup> *Vide* Seligman's "The Income Tax," p. 656.